

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Masanori OGAWA et al.

Serial No.: 10/518,745 Group Art Unit 1772

Filed: December 9, 2004 Examiner D.J. Loney

For : MASKING MATERIAL

FIRST AMENDMENT AFTER FINAL REJECTION

1185 Avenue of the Americas New York, NY 10036 November 26, 2007

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the final Office Action dated August 22, 2007, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 4 of this paper.